

State of Connecticut
Electronic Filing Test Package
Tax Year 2004

State changes are bolded

Form: CT-1040

Test: **400-00-5704**

Based off Federal Test: 400-00-1015

Name: Test A Hoagie

Home Address: (123 FRONT ST)
City, State, and Zip: (**TORRINGTON CT 06790**)

Form W-2 #1:

b. Employers identification number: (41-8765432)

c. Employers name address and Zip Code: (SWEET AROMA HEALTH AND BEAUTY AIDES)
(7 FRAGRANT WAY)
(COLOGNE MN 55322)

d. Employees social security number: (400-00-1004)

e. **Employees name (first, m.i., last): (Test A Hoagie)**

f. **Employees address and Zip code: (123 Front St)**
(Torrington CT 06790)

Box 1 Wages, tips, etc.: (99352)

Box 15 State and State ID Number: (MN 41777)

Box 16 State Wages: (99352)

Box 17 State Income Tax withheld: (0)

Form 1099-R #1:

Payers federal identification number: (04-2131324)
Payers name address and Zip Code: (PROVOLONE CREDIT UNION)

Recipients City, State, Zip: (**TORRINGTON CT 06790**)

Box 10 State Tax Withheld (25)

Box 11 State: (CT)

Box 12 State Distribution (11500)

Form 1099-R #2:

Payers federal identification number: (04-9876542)
Payers name address and Zip Code: (PUMPERNICKLE RYE AND HOAGIE)

Recipients City, State, Zip: (**TORRINGTON CT 06790**)

Box 10 State Tax Withheld (397)

Box 11 State: (CT)

Box 12 State Distribution (46000)

DIRECT PAYMENT INFORMATION

ROUTING NUMBER: 211977197

BANK ACCT NUMBER: 12345678901234567

BANK ACCOUNT TYPE: CHECKING

REQUESTED PAYMENT DATE: 04/15/2005

0401100011

☐☐☐☐ 20 ☐☐

Form CT-1040 - 2004
Connecticut Resident Income Tax Return

Other taxable year, beginning:

2004 and ending:

400005704

400005754

S

Y

MFJ/QW

MFS

HH

TEST

A HOAGIE

TUNA

S HOAGIE

No forms next year.

123 FRONT ST

Y

Form CT-2210 required.

TORRINGTON

CT 06790

- | | | |
|---|-----|--------|
| 1. Federal adjusted gross income (from federal Form 1040, Line 36; Form 1040A, Line 21; Form 1040EZ, Line 4; or federal Telefile, Line I) | 1. | 156852 |
| 2. Additions to federal adjusted gross income (from Schedule 1, Line 39) | 2. | |
| 3. Add Line 1 and Line 2 | 3. | 156852 |
| 4. Subtractions from federal adjusted gross income (from Schedule 1, Line 50) | 4. | |
| 5. Connecticut Adjusted Gross Income (Subtract Line 4 from Line 3) | 5. | 156852 |
| 6. Income Tax (from Tax Tables or Tax Calculation Schedule, see instructions, Page X) | 6. | 7443 |
| 7. Credit for income taxes paid to qualifying jurisdictions (from Schedule 2, Line 59) | 7. | |
| 8. Subtract Line 7 from Line 6 (If Line 7 is greater than Line 6, enter "0".) | 8. | 7443 |
| 9. Connecticut Alternative Minimum Tax (from Form CT-6251) | 9. | |
| 10. Add Line 8 and Line 9. | 10. | 7443 |
| 11. Credit for property taxes paid on your primary residence and/or motor vehicle (from Schedule 3, Line 68) | 11. | 140 |
| 12. Subtract Line 11 from Line 10 If less than zero, enter "0".) | 12. | 7303 |
| 13. Adjusted Net Connecticut Minimum Tax Credit (from Form CT-8801) | 13. | |
| 14. Connecticut Income Tax (Subtract Line 13 from Line 12. If less than zero, enter "0".) | 14. | 7303 |
| 15. Individual Use Tax (From Schedule 4, Line 69) If no tax is due, enter "0" | 15. | 170 |
| 16. Total Tax (Add Line 14 and Line 15) | 16. | 7473 |

Clip Check or Money Order here (Do Not Staple).
Do Not Attach W-2, W-2G, or 1099 Forms.

0401100011

0401100011

17. Amount from Line 16 (Total Tax)

17.

7473

W-2, W-2G, and 1099 Identification Information (only enter if Connecticut income tax was withheld)

	Column A		Column B		Column C
	Employer Identification Number		Connecticut Wages, Tips, Etc.		Connecticut Income Tax Withheld
18a.	042131324	•	11500		25
18b.	049876542	•	46000		397
18c.		•			
18d.		•			
18e.		•			
18f.		•			
18g.		•			

18h. Enter additional Connecticut withholding from Schedule CT-1040WH, Line 3. 18h.

18. **Total Connecticut Income Tax Withheld** (add the amounts in Column C and enter here)

18.

422

19. All 2004 estimated tax payments and any overpayments applied from a prior year

19.

20. Payments made with Form CT-1040EXT (Request for extension of time to file)

20.

21. **Total Payments** (Add Lines 18, 19, and 20)

21.

422

22. **Overpayment** (If Line 21 is more than Line 17, subtract Line 17 from Line 21.)

22.

23. Amount of Line 22 you want **applied to your 2005 estimated tax****23.****Contributions**

24a. AR

24b. OT

24c. ES/W

24d. BCR

24e. SNS

24. **Total Contributions** of Refund to Designated Charities (add amounts from Lines 24a - 24e)

24.

25. **Refund** (Subtract Lines 23 and 24 from Line 22)

For faster refund, choose Direct Deposit and complete Lines 25a, 25b, and 25c.

25.

25a. Acct. Type

Ck.

Sv.

25b. Rout. #

25c. Acct. #

26. **Tax Due** (If Line 17 is more than Line 21, subtract Line 21 from Line 17)

26.

7051

27. If Late: Enter Penalty (Multiply Line 26 by 10% (.10))

27.

28. If Late: Enter Interest (Multiply Line 26 by number of months late or fraction thereof, then by 1% (.01))

28.

29. Interest on underpayment of estimated tax (From Form CT-2210. See instructions, page X)

29.

60

30. **Total Amount Due** (Add Lines 26 through 29)**30.**

7111

I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Your Signature

Date

Daytime Telephone Number

Spouse's Signature (if joint return)

Date

Daytime Telephone Number

Paid Preparer's Signature

Date

Telephone Number

Preparer's SSN or PTIN

Firm's Name, Address, and ZIP Code

FEIN

Third Party Designee - Complete the following if you wish to authorize DRS to contact another person about this return.

Designee's Name

Telephone Number

Personal Identification Number (PIN)

Sign Here
Keep a copy for your records.

Schedule 1 - Modifications to Federal Adjusted Gross Income

31. Interest on state and local government obligations other than Connecticut 31.
32. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations 32.
33. Special depreciation allowance for qualified property placed in service during this year 33.
34. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income 34.
35. Beneficiary's share of Connecticut fiduciary adjustment (Enter only if greater than zero) 35.
36. Loss on sale of Connecticut state and local government bonds 36.
37. *Allocated for future use* • 37.
38. Other - specify • 38.
39. **Total Additions** (Add Lines 31 through 38) Enter here and on Line 2. 39.
40. Interest on U.S. government obligations 40.
41. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations 41.
42. Social Security benefit adjustment (See Social Security Benefit Adjustment Worksheet, page X) 42.
43. Refunds of state and local income taxes 43.
44. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities 44.
45. Special depreciation allowance for qualified property placed in service during the preceding year 45.
46. Beneficiary's share of Connecticut fiduciary adjustment (Enter only if less than zero) 46.
47. Gain on sale of Connecticut state and local government bonds 47.
48. *Allocated for future use* • 48.
49. Other - specify (Do not include out of state income) • 49.
50. **Total Subtractions** (Add Lines 40 through 49) Enter here and on Line 4. 50.

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

51. Modified Connecticut adjusted gross income 51.

Col. A

Col. B

52. Enter qualifying jurisdiction's name and two-letter code 52. • •
53. Non-Connecticut income included on Line 51 and reported on a qualifying jurisdiction's income tax return (Complete Schedule 2 Worksheet, Page X) 53.
54. Divide Line 53 by Line 51 (May not exceed 1.0000) 54. • •
55. Income tax liability (Subtract Line 11 from Line 6) 55.
56. Multiply Line 54 by Line 55 56.
57. Income tax paid to a qualifying jurisdiction (See instructions, Page X) 57.
58. Enter the lesser of Line 56 or Line 57 58.
59. Total credit (Add Line 58, all columns) Enter here and on Line 7. 59.

Schedule 3 - Property Tax Credit Worksheet

Qualifying Property	Primary Residence	Auto 1	Auto 2
Name of Connecticut Tax Town or District	•	• TORRINGTO	• TORRINGTO
Description of Property	•	• 1999FORDF	• 2000LINCO
List or Bill Number	•	•	•
Date(s) Paid	•	• 7/15/04	• 7/15/04
	•	•	•
Amount Paid	60.	61. 500	62. 325
63. Total Property Tax Paid (Add Lines 60, 61, and 62.)			63. 825
64. Maximum property tax credit allowed			• 64. 350
65. Enter the lesser of Line 63 or Line 64.			• 65. 350
66. Enter the Property Tax Credit Limitation Decimal Amount (If zero, enter amount from Line 65 on Line 68.)			• 66. 0.60
67. Multiply Line 65 by Line 66			• 67. 210
68. Subtract Line 67 from Line 65. Enter here and on Line 11.			68. 140

Schedule 4 - Individual Use Tax Worksheet

Column A	Column B	Column C	Column D	Column E	Column F	Column G
• 4/1/04	50" SONY PLASMA TV	B & W CAMERA	2833	170	0	170
•						
•						
•						
•						
•						
•						
•						
•						
•						
•						

- Total of individual purchases under \$300 not listed above

69. Individual Use Tax • 69. 170

Make your check or money order payable to: "Commissioner of Revenue Services" To ensure proper posting, write your SSN(s) and "2004 Form CT-1040" on your check or money order.		
Mail to:	For refunds and all other tax forms without payment: Department of Revenue Services PO Box 5002 Hartford CT 06102-5002	For all tax forms with payment: Department of Revenue Services PO Box 2935 Hartford CT 06104-2935

Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates

Your First Name and Middle Initial	Last Name (as shown on your income tax return)	Your Social Security Number or FEIN ____-____-____
If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number ____-____-____

Important: Do not file this form unless:

- You checked one of the boxes in Part I below; **or**
- You wish to calculate and pay the interest that you owe with your return.

If you do not file this form, the Department will calculate interest on any underpayment of estimated tax that you owe and send you a bill. The interest on the underpayment of estimated tax will stop accruing on the **earlier** of the date you pay your total tax liability or April 15, 2005.

Purpose: Filers of **Forms CT-1040, CT-1040NR/PY, CT-1041, CT-G, and CT-1065/CT-1120SI** who underpaid their estimated Connecticut income tax may use this form to calculate the amount of interest due or to lower or eliminate interest that would otherwise apply.

Filers of **Forms CT-G and CT-1065/CT-1120SI** must complete a separate **Form CT-2210** for each partner, shareholder, or beneficiary. The rate of tax is 5% for partners, shareholders, or beneficiaries that are included on **Form CT-G** or **Form CT-1065/CT-1120SI**.

When Are My Payments Due: In general, four equal installments of estimated tax are required on April 15, June 15, September 15, and January 15. (Fiscal year filers should follow federal filing dates.)

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Estates and certain trusts are required to make estimated income tax payments as stated above, for any taxable year ending two or more years after the date of the decedent's death. (For additional information on when certain trusts are required to make estimated income tax payments, see I.R.C. §671 through 679.)

Are My Taxes Underpaid: In general, if you do not make timely installments of your required annual payment and your Connecticut income tax (after tax credits) minus Connecticut income tax withheld is \$1,000 or more, you will be charged interest on the underpaid amount.

Your required annual payment is the lesser of:

- 90% of the income tax shown on your 2004 Connecticut income tax return; or
- 100% of the income tax shown on your 2003 Connecticut income tax return, if you filed a 2003 income tax return that covered a 12-month period.

If either of the following applies to you, you are not underpaid and you should not file this form:

- The income tax shown on your 2004 Connecticut income tax return minus Connecticut tax withheld is less than \$1,000; or
- You did not file a 2003 Connecticut income tax return because you did not have any Connecticut income tax liability and you were a resident, nonresident, or part-year resident in 2003 with Connecticut-source income.

Interest: You may be charged interest, if you did not pay enough tax through withholding, estimated tax, or both by any installment due date. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment, even if you paid enough tax later to

make up the underpayment. Overpayment of any estimated tax will be credited against any future installment.

Interest on the underpayment of estimated income tax, at **1%** per month or fraction of a month, will continue to accrue until the earlier of April 15, 2005, or the date on which the underpayment is paid.

A taxpayer who files his or her income tax return for the taxable year on or before January 31, 2005, and pays the total amount computed on the return as payable for the taxable year, does not have to pay the January 15, 2005 estimate and will not incur interest on the underpayment of estimated income tax for the fourth required installment. Do not complete *Schedule B, Worksheet D*.

Farmers or fishermen who file **Forms CT-1040, CT-1040NR/PY, CT-1041, CT-G, or CT-1065/CT-1120SI** for the taxable year on or before March 1, 2005, and pay the total amount computed on the return as payable for the taxable year, do not have to pay the January 15, 2005 estimate, which is the only estimate required, and will not incur interest on the underpayment of estimated income tax.

Special Rules for Farmers and Fishermen: If you are a farmer or fisherman, as defined in I.R.C. §6654(i)(2), your required annual payment is the lesser of:

- 66 $\frac{2}{3}$ % of the income tax shown on your 2004 Connecticut income tax return; or
- 100% of the income tax shown on your 2003 Connecticut income tax return, if you filed a 2003 income tax return that covered a 12-month period.

Farmers and fishermen are required to make only one installment of estimated income tax for the taxable year. The due date for the installment is on or before January 15 of the following taxable year.

All farmers and fishermen, as defined in I.R.C. §6654(i)(2), who have checked Box D in Part I, must complete and attach this form to their Connecticut income tax return to avoid being billed for interest on the underpayment of estimated income tax. Also check the box for **Form CT-2210** on the front of **Form CT-1040** or **Form CT-1040NR/PY**.

Name and Identifying Number Box:

Individuals - Enter in the space provided at the top of the form your name and Social Security Number as it appears on your Connecticut income tax return. If you filed a joint return, also enter your spouse's name and Social Security Number.

Trusts and Estates - Enter in the space provided at the top of the form the name of the trust or estate and the name of the fiduciary as it appears on **Form CT-1041**. Also enter the Federal Employer Identification Number of the trust or estate.

Part I – Reasons For Filing

If one of the following boxes applies to you, you may be able to reduce or eliminate interest charges that would otherwise accrue if we calculated the interest for you. You must check the box that applies and file this form with your tax return.

Check the boxes that apply (see instructions):

- ☐ A. You are using the annualized income installment method.
- ☐ B. Your required annual payment is based on your 2003 tax and you filed or are filing a joint return for either 2003 or 2004, but not for both years.
- ☐ C. You had Connecticut income tax withheld and you treat it as paid for estimated tax purposes when it was **actually** withheld, instead of in equal amounts on the payment due dates.
- ☐ D. You are a farmer or fisherman, as defined in I.R.C. §6654(i)(2).
- ☐ E. You cannot use the prior year's tax liability as a basis for your required annual payment.

IMPORTANT: If you checked any of these boxes, also be sure to check the box for **Form CT-2210** on the front page of your income tax return and attach this form to the back of your Connecticut income tax return.

Part II – Required Annual Payment

Complete Part II to determine if you were required to make estimated payments. (See *Instructions*)

1. 2004 Connecticut income tax 1. _____
2. Multiply Line 1 by 90% (.90) (Farmers and fishermen, see *instructions*) 2. _____
3. Connecticut income tax withheld 3. _____
4. Subtract Line 3 from Line 1. **If the result is less than \$1,000, STOP HERE. DO NOT COMPLETE OR FILE THIS FORM** 4. _____
5. Enter your 2003 Connecticut income tax (See *instructions*) 5. _____
6. Enter the smaller of Line 2 or Line 5. **THIS IS YOUR REQUIRED ANNUAL PAYMENT FOR 2004** 6. _____
7. Subtract Line 3 from Line 6. **If the result is zero or less, STOP HERE. DO NOT COMPLETE OR FILE THIS FORM** 7. _____

Part III – Calculate Your Underpayment and Interest for Each Calendar Quarter (See *instructions*)

	A	B	C	D	TOTAL
8. Enter the required annual payment, Part II, Line 6. Enter the same amount in Columns A, B, C, and D. (If you checked Part I, Box A, or Box D, see <i>instructions</i> .)					
9. Installment percentages	.25	.50	.75	1.00	
10. Multiply Line 8 by Line 9. Enter each result in the appropriate column. (If you checked Part I, Box A, see <i>instructions</i> .)					
11. Enter the total Connecticut tax withheld, Part II, Line 3. Enter the same amount in Columns A, B, C, and D. (If you checked Part I, Box C, skip this line and see <i>instructions</i> for Line 13.)					
12. Withholding percentages	.25	.50	.75	1.00	
13. Multiply Line 11 by Line 12. Enter each result in the appropriate column. (If you checked Part 1, Box C, see <i>instructions</i> .)					
14. Subtract Line 13 from Line 10. Enter each result in the appropriate column. (If Line 13 is equal to or greater than Line 10 in any column, enter "0" in that column.)					
15. Enter the estimated tax payments. (See <i>instructions</i>)					
16. Underpayments - Subtract Line 15 from Line 14. Enter each result in the appropriate column. (If Line 15 is equal to or greater than Line 14 in any column, enter "0" in that column.)					
17. Interest - Use Worksheets A, B, C, and D of <i>Schedule B</i> and enter each result in the appropriate column. Add Columns A, B, C, and D. Enter the total in the Total Column and on the appropriate line of your Connecticut income tax return.					

Attach this form to the back of your Connecticut Income Tax Return.

Keep a copy of this Worksheet for your records.

SCHEDULE B

Interest Calculation

Worksheet A — For period beginning after April 15, 2004, and ending on or before June 15, 2004.

	Date	Amount	Interest Rate	Interest
	1	2	3	4
Line a - Underpayment			.01	
Line b - Late payment	4-16-2004 to 5-15-2004			
Line c - Revised underpayment			.01	
Line d - Late payment	5-16-2004 to 6-15-2004			
Line e - Total interest				

Worksheet B — For period beginning after June 15, 2004, and ending on or before September 15, 2004.

	1	2	3	4
Line a - Underpayment			.01	
Line b - Late payment	6-16-2004 to 7-15-2004			
Line c - Revised underpayment			.01	
Line d - Late payment	7-16-2004 to 8-15-2004			
Line e - Revised underpayment			.01	
Line f - Late payment	8-16-2004 to 9-15-2004			
Line g - Total interest				

Worksheet C — For period beginning after September 15, 2004, and ending on or before January 15, 2005.

	1	2	3	4
Line a - Underpayment			.01	
Line b - Late payment	9-16-2004 to 10-15-2004			
Line c - Revised underpayment			.01	
Line d - Late payment	10-16-2004 to 11-15-2004			
Line e - Revised underpayment			.01	
Line f - Late payment	11-16-2004 to 12-15-2004			
Line g - Revised underpayment			.01	
Line h - Late payment	12-16-2004 to 1-15-2005			
Line i - Total interest				

Worksheet D — For period beginning after January 15, 2005, and ending on or before April 15, 2005.

	1	2	3	4
Line a - Underpayment			.01	
Line b - Late payment	1-16-2005 to 2-15-2005			
Line c - Revised underpayment			.01	
Line d - Late payment	2-16-2005 to 3-15-2005			
Line e - Revised underpayment			.01	
Line f - Late payment	3-16-2005 to 4-15-2005			
Line g - Total interest				

Keep a copy of this schedule for your records.

Label

(See instructions on page 16.)

Use the IRS label.

Otherwise, please print or type.

L
A
B
E
L

H
E
R
E

For the year Jan. 1-Dec. 31, 2004, or other tax year beginning , 2004, ending , 20

OMB No. 1545-0074

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 16.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

▲ Important! ▲

You **must** enter your SSN(s) above.Presidential Election Campaign
(See page 16.)**Note.** Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund? . . . ▶

You Spouse
☐ Yes ☐ No ☐ Yes ☐ No

Filing Status

Check only one box.

- 1 ☐ Single
- 2 ☐ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

If more than four dependents, see page 18.

6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6ab ☐ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 18)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers on lines above ▶

d Total number of exemptions claimed

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7
- 8a Taxable interest. Attach Schedule B if required 8a
- b Tax-exempt interest. Do not include on line 8a 8b
- 9a Ordinary dividends. Attach Schedule B if required 9a
- b Qualified dividends (see page 20) 9b
- 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20) 10
- 11 Alimony received 11
- 12 Business income or (loss). Attach Schedule C or C-EZ 12
- 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐ 13
- 14 Other gains or (losses). Attach Form 4797 14
- 15a IRA distributions 15a b Taxable amount (see page 22) 15b
- 16a Pensions and annuities 16a b Taxable amount (see page 22) 16b
- 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17
- 18 Farm income or (loss). Attach Schedule F 18
- 19 Unemployment compensation 19
- 20a Social security benefits 20a b Taxable amount (see page 24) 20b
- 21 Other income. List type and amount (see page 24) 21
- 22 Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶ 22

Adjusted Gross Income

- 23 Educator expenses (see page 26) 23
- 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24
- 25 IRA deduction (see page 26) 25
- 26 Student loan interest deduction (see page 28) 26
- 27 Tuition and fees deduction (see page 29) 27
- 28 Health savings account deduction. Attach Form 8889 28
- 29 Moving expenses. Attach Form 3903 29
- 30 One-half of self-employment tax. Attach Schedule SE 30
- 31 Self-employed health insurance deduction (see page 30) 31
- 32 Self-employed SEP, SIMPLE, and qualified plans 32
- 33 Penalty on early withdrawal of savings 33
- 34a Alimony paid b Recipient's SSN ▶ 34a
- 35 Add lines 23 through 34a 35
- 36 Subtract line 35 from line 22. This is your **adjusted gross income** ▶ 36

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 38a or 38b or who can be claimed as a dependent, see page 31.

• All others:

Single or Married filing separately, \$4,850

Married filing jointly or Qualifying widow(er), \$9,700

Head of household, \$7,150

37	Amount from line 36 (adjusted gross income)	37	
38a	Check <input type="checkbox"/> You were born before January 2, 1940, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1940, <input type="checkbox"/> Blind. Total boxes checked 38a <input type="checkbox"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here 38b <input type="checkbox"/>		
39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	
40	Subtract line 39 from line 37	40	
41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 32	41	
42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	
43	Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	43	
44	Alternative minimum tax (see page 35). Attach Form 6251	44	
45	Add lines 43 and 44	45	
46	Foreign tax credit. Attach Form 1116 if required	46	
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Credit for the elderly or the disabled. Attach Schedule R	48	
49	Education credits. Attach Form 8863	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 37)	51	
52	Adoption credit. Attach Form 8839	52	
53	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	53	
54	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	54	
55	Add lines 46 through 54. These are your total credits	55	
56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-	56	

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60	Advance earned income credit payments from Form(s) W-2	60	
61	Household employment taxes. Attach Schedule H	61	
62	Add lines 56 through 61. This is your total tax	62	

Payments

If you have a qualifying child, attach Schedule EIC.

63	Federal income tax withheld from Forms W-2 and 1099	63	
64	2004 estimated tax payments and amount applied from 2003 return	64	
65a	Earned income credit (EIC)	65a	
b	Nontaxable combat pay election 65b	65b	
66	Excess social security and tier 1 RRTA tax withheld (see page 54)	66	
67	Additional child tax credit. Attach Form 8812	67	
68	Amount paid with request for extension to file (see page 54)	68	
69	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	69	
70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	
72a	Amount of line 71 you want refunded to you	72a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
73	Amount of line 71 you want applied to your 2005 estimated tax	73	

Amount You Owe

74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55	74	
75	Estimated tax penalty (see page 55)	75	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name Phone no. () Personal identification number (PIN)

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number (<input type="text"/>) <input type="text"/>
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature <input type="text"/>	Date <input type="text"/>	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN <input type="text"/>
Firm's name (or yours if self-employed), address, and ZIP code <input type="text"/>	EIN <input type="text"/>	Phone no. <input type="text"/>	

